



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 378.08.166

CONVERSION DATE: July 1, 1998

This Advisory has been cancelled effective June 30, 2004 and is no longer in effect.

TRANSIENT GUESTS--MESSAGE SERVICE CHARGES

Issued June 19, 1970

Is the retail sales tax due upon "message service charges" which are added to customers bills on transient room rentals?

The taxpayer asserted that the charge should only be reported under the Service and Other Activities classification of the business and occupation tax and should not be included in the measure of the retail sales tax.

In the department's opinion, "message service charges" are subject to the retail sales tax and these amounts must be included in the measure of the tax on bills and invoices rendered to customers. "Message service charges" are included within the retail sale definition, RCW 82,04.050, under "the sale of and charge made for the furnishing of lodging and all other services by a hotel." This phrase clearly identifies the legislative intent that any charges made for services rendered to transient guests by hotels, motels, and the like, must be included in the measure of the retail sales tax.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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